

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**MEALS & RENTALS TAX RETURN**

FOR DRA USE ONLY



**MAKE SUFFICIENT COPIES FOR ALL YOUR FILING PERIODS BEFORE FILLING OUT THIS FORM.**

**BUSINESS NAME:**

License Number

Tax Period (Mo/Yr)

**Due on the 15th day of  
the month following the  
close of the tax period.**

Amended  
Return ☐

**IF THIS IS YOUR FINAL RETURN, FILE FORM CD-100 AND GIVE REASON:**

☐ ① Business Discontinued ☐ ② Change in Organization ☐ ③ Business Sold Last Day of Business \_\_\_\_\_

**RECEIPTS FROM MEALS AND BEVERAGES**

1	Tax Excluded Receipts.....	1		
2	Meals Tax on gross receipts at 9% (Multiply Line 1 by .09).....	2		
3	Tax Included Receipts.....	3		
4	Meals Tax at 8.26% (Multiply Line 3 by .0826).....	4		
5	<b>Total Meals Tax</b> (Line 2 plus Line 4).....	5		

**RECEIPTS FROM RENTALS**

6	Room Rental Receipts (eff. 7-1-2009 include campsites).....	6		
7	Permanent Resident Receipts.....	7		
8	Taxable Room Rental Receipts (Line 6 minus Line 7).....	8		
9	<b>Total Room Rental Tax</b> (Multiply Line 8 by .09 or .0826).....Check rate used: <input type="checkbox"/> .09 <input type="checkbox"/> .0826	9		
10	Motor Vehicle Rental Receipts.....	10		
11	<b>Total Motor Vehicle Rental Tax</b> (Multiply Line 10 by .09 or .0826)....Check rate used: <input type="checkbox"/> .09 <input type="checkbox"/> .0826	11		
12	<b>Total Tax</b> ( Line 5 plus Line 9 plus Line 11).....	12		

**DEDUCTIONS AND ADDITIONS**

13	Commission (Line 12 multiplied by .03.) ..... (See 3% commission eligibility requirement in General Instructions)	13		
14	Original Return Payment/Credit Memo/Estimated Payments.....	14		
15	<b>Total Deductions</b> (Line 13 plus Line 14).....	15		
16	Interest (See instructions).....	16		
17	Penalty for Failure to Pay (See instructions).....	17		
18	Penalty for Failure to File (See instructions).....	18		
19	<b>Total Additions</b> (Sum of Lines 16, 17 & 18).....	19		
20	<b>Total Due</b> (Line 12 minus Line 15, plus Line 19) Make check payable to State of New Hampshire..... <b>Enclose, but do not staple or tape, your payment with the return.</b>	20		
21	<b>Tax Exempt Meals &amp; Rentals Receipts</b> .....	21		

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Under penalties of perjury, I declare that I have examined this form and to the best of my belief it is true, correct and complete.  
If prepared by a person other than the operator, this declaration is based on all information of which the preparer has knowledge.

**X**

SIGNATURE (IN INK) (Failure to sign may result in the assessment of penalties.)

PREPARER OTHER THAN OPERATOR

DATE

TELEPHONE NUMBER

DATE

PRINT PREPARER'S NAME & TAX IDENTIFICATION NUMBER

MAIL TO: NH DRA  
DOCUMENT PROCESSING DIVISION  
PO BOX 2035  
CONCORD NH 03302-2035

PREPARER'S ADDRESS

CITY/TOWN, STATE, ZIP CODE

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**MEALS & RENTALS TAX RETURN**  
LINE-BY-LINE INSTRUCTIONS

**Meals & Rental Operators may file electronically on the Department's website at [www.nh.gov/revenue](http://www.nh.gov/revenue).**

**If you have questions, call (603) 271-2191.**

**ENTER** your business name on the line provided.

**ENTER** your **six (6)** digit Meals & Rentals Tax license number in the block.

**ENTER** the taxable period. Check the appropriate box to indicate if this return is amended or final. If final, indicate reason and last day of business.

**Receipts from Meals & Beverages**

**LINE 1** **Enter** the net receipts/net sales for the period for items sold if the tax **is not** included in the price of the item sold.

**LINE 2** **Multiply** Line 1 x .09 and **Enter** on Line 2.

**LINE 3** **Enter** the gross receipts/gross sales for the period for items if the tax **is** included in the price of the item sold.

**LINE 4** **Multiply** Line 3 x .0826 and **Enter** on Line 4.

**LINE 5** **Enter** the TOTAL MEALS TAX, Line 2 plus Line 4. Round to the nearest dollar and **ENTER WHOLE DOLLARS ONLY**.

**Receipts from Rentals - See RSA 78-A:3, III for a list of taxable accommodations.**

**LINE 6** **Enter** the total room rental receipts minus any tax-exempt amount described on Line 21. Effective 7/1/2009, campsites are included as taxable rentals.

**LINE 7** **Enter** permanent resident receipts. (Receipts received from occupants having greater than 185 days of continuous occupancy are not subject to the Meals & Rentals Tax.)

**LINE 8** **Enter** the taxable room rental receipts, Line 6 minus Line 7.

**LINE 9** **Enter** the TOTAL ROOM RENTAL TAX. Check the rate which applies. Line 8 x rate, .09 if tax excluded or .0826 if tax included. Round to the nearest dollar and **ENTER WHOLE DOLLARS ONLY**.

**LINE 10** **Enter** the total motor vehicle rental receipts.

**LINE 11** **Enter** the TOTAL MOTOR VEHICLE RENTAL TAX. Check the rate which applies. Line 10 x rate, .09 if tax excluded or .0826 if tax included. Round to the nearest dollar and **ENTER WHOLE DOLLARS ONLY**.

**LINE 12** **Enter** the total amount of tax, by adding Line 5 plus Line 9 plus Line 11 to calculate the total amount of the tax.

NOTE: Operators who substantially understate their tax on Line 12 may be assessed a penalty by the Department in the amount of 25% of any underpayment of the tax. A substantial understatement is one which exceeds the greater of 10% of the amount of tax (Line 12) or \$5,000.

**Deductions and Additions**

Commission of 3% may be taken by operators who timely file in accordance with RSA 78-A:8. Commission **MAY NOT** be deducted by an operator not meeting the requirements of RSA 78-A:7, III. (See eligibility requirements for 3% commission and paper returns in General Instructions of the Meals & Rentals Tax Booklet.)

**Deductions:**

**LINE 13** **Multiply** Line 12 x .03 and **Enter** total on Line 13.

**LINE 14** **Enter** payments made in advance of the due date for the current tax period **or** for any Credit Memo you have **received** from the Department.

**LINE 15** **Enter** total deductions, Line 13 plus Line 14.

**LINE 16** INTEREST: Interest is calculated on the balance of tax due from the original due date to the date paid. Tax due x number of days from due date to date tax was paid x daily rate decimal equivalent of 0.000192 for 2009.

**LINE 17** FAILURE TO PAY: A penalty equal to 10% of any nonpayment or underpayment of taxes shall be imposed if the taxpayer fails to pay when due. If the failure to pay is due to fraud, the penalty shall be 50% of the amount of the nonpayment or underpayment.

**LINE 18** FAILURE TO FILE: A taxpayer failing to timely file a complete return will be subject to a penalty equal to 5% of the tax due (on Line 12) or \$10, whichever is greater, for each month or part thereof, that the return remains unfiled. The total amount of this penalty shall not exceed 25% of the balance of tax due (of Line 12) or \$50, whichever is greater. Calculate this penalty starting from the original due date of the return until the date a complete return has been filed.

**LINE 19** **Enter** the total of Lines 16 through 18 to calculate the total additions to tax.

**LINE 20** **Enter** the total due (Line 12 minus Line 15 plus Line 19).

**LINE 21** **Enter** tax exempt Meals & Rentals receipts.

**SIGNATURES**

The return must be signed in ink and dated by the taxpayer. If the return was completed by a paid preparer, then the preparer must also sign in ink and date the return. The preparer must also enter their federal employer identification number or federal preparer tax identification number and complete address.